

## EXHIBIT 8

**In the Matter of**

Case No. 18-cv-05775 (ERK)(TAM)

STAR AUTO SALES OF BAYSIDE, INC., et al.

v.

VOYNOW, BAYARD, WHYTE AND COMPANY LLP, et al.

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**Deposition of Robert Seibel**

*Wednesday, February 8, 2023*

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UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF NEW YORK

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STAR AUTO SALES OF BAYSIDE, INC.  
(d/b/a STAR TOYOTA OF BAYSIDE),  
STAR AUTO SALES OF QUEENS, LLC  
(d/b/a STAR SUBARU), STAR HYUNDAI  
LLC (d/b/a STAR HYUNDAI), STAR  
NISSAN, INC. (d/b/a STAR NISSAN),  
METRO CHRYSLER PLYMOUTH INC. (d/b/a  
STAR CHRYSLER JEEP DODGE) STAR AUTO  
SALES OF QUEENS COUNTY LLC (d/b/a  
STAR FIAT) and STAR AUTO SALES OF  
QUEENS VILLAGE LLC (d/b/a STAR  
MITSUBISHI),

Plaintiffs,

-against-

VOYNOW, BAYARD, WHYTE and COMPANY  
LLP, HUGH WHYTE, and RANDALL  
FRANZEN,

Case No.  
18-cv-05775  
(ERK) (TAM)

Defendants.

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February 8, 2023  
10:35 a.m.

Deposition of ROBERT SEIBEL, taken by  
Plaintiffs, held at the offices of Milman  
Labuda Law Group PLLC, 3000 Marcus Avenue,  
Suite 3W8, Lake Success, New York, before  
Lisa Hiesiger, a Shorthand Reporter and Notary  
Public within and for the State of New York.

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A P P E A R A N C E S :

MILMAN LABUDA LAW GROUP PLLC  
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Lake Success, New York 11042

By: MICHAEL MULÈ, ESQ.  
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By: MAUREEN P. FITZGERALD, ESQ.  
mpfitzgerald@mdwcg.com

Also Present:

JACQUELINE CUTILLO

RANDY FRANZEN

HUGH WHYTE

STEVE RAMBAM (Via videoconference)

MICHAEL KOUFAKIS

ANDREW GEDACHT, Videographer

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1  
2 IT IS HEREBY STIPULATED AND AGREED, by and  
3 among counsel for the respective parties hereto, that  
4 the filing, sealing and certification of the within  
5 deposition shall be and the same are hereby waived;

6 IT IS FURTHER STIPULATED AND AGREED that all  
7 objections, except as to form of the question, shall  
8 be reserved to the time of the trial;

9 IT IS FURTHER STIPULATED AND AGREED that the  
10 within deposition may be signed before any Notary  
11 Public with the same force and effect as if signed and  
12 sworn to before the Court.

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2 THE VIDEOGRAPHER: The date is  
3 February 8th, 2023. The time is 10:35  
4 a.m. We are located at the offices of  
5 Milman Labuda Law Group PLLC, 3000 Marcus  
6 Avenue, Lake Success, New York.

7 We are taking the deposition of Bob  
8 Seibel in the matter of Star Auto Sales of  
9 Bayside, Inc. et al. v Voynow, Bayard,  
10 Whyte and Company LLP, et al. pending in  
11 the U.S. District Court, Eastern District  
12 of New York, case number 18-cv-05775 (ERK)  
13 (TAM).

14 My name is Andrew Gedacht, I'm the  
15 video specialist with the Little Reporting  
16 Company. The court reporter is Lisa  
17 Hiesiger, also with the Little Reporting  
18 Company.

19 At this time I would ask the  
20 attorneys to please introduce themselves  
21 for the record and to state your name, the  
22 firm with which you are affiliated and who  
23 you represent, after which time the court  
24 reporter will swear in the witness.

25 MR. MULÈ: Good morning. My name is

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2 Michael Mulè with the firm Milman Labuda  
3 Law Group PLLC. We represent the various  
4 Star entities in this lawsuit, the  
5 plaintiff.

6 MS. FITZGERALD: Maureen Fitzgerald  
7 on behalf of Marshall Dennehey  
8 representing all of the defendants.

9 THE VIDEOGRAPHER: Will the court  
10 reporter please swear in the witness.

11 R O B E R T S E I B E L, having been first duly  
12 sworn by Lisa Hiesiger, a Notary Public, was called  
13 as a witness and testified as follows:

14 EXAMINATION BY MR. MULÈ:

15 Q. Good morning, Mr. Seibel.

16 A. Good morning.

17 Q. My name is Michael Mulè, as you know,  
18 I represent the various Star entities, I'll refer  
19 to collectively as Star in this lawsuit commenced  
20 against the defendants Voynow, Bayard, Whyte and  
21 Company, Hugh Whyte and Randall Franzen, okay?

22 A. Yes, I understand.

23 Q. You are represented by counsel,  
24 correct?

25 A. I am.

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2 Q. Generally, yes.

3 A. Some we do, some we don't.

4 Q. So for those that you would not have  
5 access even when you were physically present,  
6 would that again just be a matter of what the  
7 dealer and controller were comfortable with?

8 A. Correct.

9 Q. Any other reason?

10 A. Not that I'm aware of.

11 Q. Would it depend on the type of  
12 engagement?

13 A. It could, I suppose, but I don't know  
14 that I would make that distinction.

15 Q. Did you ever ask a dealership for  
16 access to its dealership management system?

17 A. We certainly have, you know, had  
18 conversations with dealers about that, you know,  
19 giving us access to their system could expedite  
20 the engagement somewhat.

21 Q. Are you aware whether or not Voynow  
22 had access to Star's dealership management  
23 system?

24 A. Limited access.

25 Q. When you say limited access, what do



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2 you mean?

3 A. Again it depends on the period of  
4 time that we're talking about. Prior to 2017,  
5 since the beginning of when I was involved with  
6 them up until let's say the end of 2016, we only  
7 had access to the Reynolds and Reynolds, when we  
8 were physically there and if someone was away  
9 from their desk. Because we didn't have an  
10 actual terminal to use, we had to wait until  
11 someone was away from their desk to be able to  
12 use their computer. And as well, even once we  
13 were able to access the system, when we got a  
14 computer, there are certain functions that we  
15 wouldn't have access to.

16 Q. What functions would you not have  
17 access to?

18 A. The only one that I can think of  
19 specifically was I think it's called the name  
20 file access, I don't remember the numbers of the  
21 executable. I don't think we had access to that.  
22 And there were probably others but I don't  
23 remember.

24 Q. What is the name file?

25 A. So if you wanted to look up either a

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2 customer or a vendor, you could go into that name  
3 file screen and type in a name and search for a  
4 name. But from my recollection, I don't think we  
5 had access to that.

6 Q. Are you saying that there was no  
7 remote access to Star's DMS system through the  
8 end of 2016?

9 A. That is correct. From when I got  
10 involved with them in 1998 up until the end of  
11 2016, we never had any remote access where we  
12 could access their system from anywhere other  
13 than Star's office. And again, it was only when  
14 someone in Star's office was away from their  
15 desk.

16 Q. Did Star ever advise Voynow that they  
17 could not bring their own laptop to visit?

18 A. Not that I'm aware of.

19 Q. Could Voynow have brought a laptop  
20 rather than use someone's computer while at Star  
21 and obtain access while physically present  
22 through the laptop?

23 A. I don't think we could.

24 Q. Why don't you think you could?

25 A. Because it was generally our policy,

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2 not occupied by an employee of Star. Do you  
3 understand the question?

4 A. No.

5 Q. So you said that you would have to  
6 wait for an employee to not be at their desk and  
7 not be at their computer to access the DFS  
8 system, correct?

9 A. Yes.

10 Q. Was there ever any conversation with  
11 anyone at Star that you needed to have a desk  
12 with a computer that was available without an  
13 employee sitting there?

14 A. Yes.

15 Q. And you had that conversation?

16 A. I think we all did.

17 Q. And who did you have that  
18 conversation with?

19 A. Vivian and Debbie.

20 Q. And just Vivian and Debbie?

21 A. Probably other people in the office  
22 as well.

23 Q. Do you know who else?

24 A. I mean every visit we would go there,  
25 it's easier if I explain it, I think. Every

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2 A. I didn't work here at the time.

3 Q. Although you didn't work there at the  
4 time, do you have any knowledge?

5 A. Not direct knowledge, but people have  
6 told me how it unfolded.

7 Q. And what is your understanding?

8 A. My understanding is someone from  
9 Reynolds and Reynolds had referred Star to us,  
10 and Hugh Whyte and Bob Bayard went up to meet  
11 with Star, with Michael, and I don't know if  
12 there were others that they were meeting with.

13 And they met with them, talked mostly  
14 about their IRS problems, and then my  
15 understanding is Michael understood from that  
16 visit that Hugh Whyte and Bob Bayard would not be  
17 the ones doing the actual legwork for the account  
18 so he wanted to meet the people that would be  
19 involved in the account. So then Randy with, you  
20 know, another manager went up to meet with them.

21 Q. And when did you get this  
22 information?

23 A. I think I've heard the story many,  
24 many times over the past 20 some years.

25 Q. Did you have an understanding that

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2 MR. MULE: No. Everything is the  
3 time period between August 1998 until  
4 November 2017 unless I state otherwise.

5 A. I mean in 1998 and, you know, the  
6 years, a few years after that, I would have had  
7 no idea whatsoever what it was the partners were  
8 doing as far as new clients. At that time they  
9 said go here and I went there. They said you're  
10 going to do this and that's what I did.

11 Q. When would you say you first got any  
12 type of awareness as to what the partners did as  
13 far as new clients?

14 A. Maybe, you know, you're probably  
15 talking 2001, '2, '3, somewhere around there.

16 Q. So to get back in the time period say  
17 from 2001 until November 2017, would an  
18 engagement letter typically be sent by Voynow  
19 regardless of the type of engagement?

20 A. Well, we generally follow the AICPA  
21 recommendations for engagement letters. My  
22 understanding is that up until roughly 2008  
23 engagement letters were not required, they're  
24 still not required, but around that time the  
25 AICPA, you know, issued guidance recommending

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2 that you have written engagement letters for all  
3 of your business engagements, and so around that  
4 time we started doing engagement letters for all  
5 engagements. For tax engagements I'm referring  
6 to. For review engagements, you know, we always  
7 had to have signed engagement letters, but for  
8 tax engagements prior to the 2008 roughly time  
9 period, you didn't have to have engagement  
10 letters. At some point around then the AICPA  
11 starts recommending that you have written  
12 engagement letters for these engagements, and we  
13 started doing engagement letters at that point.

14 Q. Directly related to Star from 2001 or  
15 even going back to 1998, although that's before  
16 the 2008 guidance, have you ever seen an  
17 engagement letter that was signed by Star?

18 A. Only for the personal returns.

19 Q. Were you individually responsible in  
20 any way for sending out business engagements to  
21 Star at any time?

22 A. I was involved to the extent that,  
23 you know, for the clients that I was involved  
24 with, including Star, they would show the  
25 engagement letters to me before they would go out

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2 Q. So you don't know if it was Star, if  
3 it was Thomson, if it was whatever other clients  
4 Voynow had?

5 A. Correct, but I remember seeing her  
6 sign at least some of these.

7 Q. And the reason Voynow started having  
8 engagement letters for tax engagements was really  
9 as a result of the AICPA recommendation, is that  
10 correct?

11 A. Correct. At least that's my  
12 understanding.

13 Q. And as you sit here today, you have  
14 no personal knowledge as to whether Dot actually  
15 signed a business engagement with respect to  
16 Star, is that correct?

17 A. Well, I saw her sign some of the  
18 business engagement letters at some point in  
19 time. I don't know specifically what client it  
20 was on these occasions when I saw her signing.

21 Q. So that's what I'm getting at, which  
22 just to clarify, you're not -- you can't sit here  
23 and say absolutely she signed Star, it could have  
24 been Star, it could have been some other client,  
25 is that correct?

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2 A. The one that she saw, though I think  
3 we've seen some engagement letters through the  
4 course of this that have a signature at the  
5 bottom that to me appears to be Dot's. So  
6 clearly it had to get on there somehow. So I may  
7 or may not have watched her sign that one, but I  
8 know her signature got onto it.

9 Just to clarify too, you know, the  
10 engagement letters were mailed, but there were  
11 occasions when we in addition to the mailed copy,  
12 we brought the engagement letter with us to go  
13 over with the client and to, you know, attempt to  
14 get it signed with the client.

15 Q. With respect to Star in particular,  
16 do you have any personal knowledge of any time  
17 you brought or someone in Voynow brought an  
18 engagement letter and presented it to someone at  
19 Star?

20 A. Yes.

21 Q. When did that occur?

22 A. There's two instances that I know  
23 about, though I think there were others. There  
24 was one early on around 2008 or '9, we brought  
25 them up and Randy had gone over it with John and



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2 John said basically at that time, we had separate  
3 ones between, we had John's companies on one, we  
4 had Steve's companies on one and we had  
5 Michael's companies on one. So there were three  
6 engagement letters.

7 John says no, don't do three separate  
8 ones, put them all on one and have Michael sign  
9 it. So that's one example that I could think of.

10 The other example is around in 2017  
11 for the 2016 tax returns, we had brought the  
12 engagement letter up and Randy and I gave it to  
13 Michael.

14 Q. For the 2008/2009 instance that you  
15 referred to, who was it that actually presented  
16 the engagement letters to, I think you said to  
17 John, is that correct?

18 A. Yeah.

19 Q. So who was present for that?

20 A. Randy.

21 Q. And were you present as well?

22 A. I was present when we got the  
23 engagement letters ready and brought them up, I  
24 was not there for the conversation with John.

25 Q. So the conversation with John, you

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2 statements as well. For Star it was always tax  
3 returns.

4 Q. And Voynow came to Star, it was  
5 approximately three times a year?

6 A. Yeah. I mean it varied from year to  
7 year, but yeah, around three times a year.

8 Q. Three, sometimes four?

9 A. It depends on what was going on. I  
10 mean there was I think one year when there was  
11 some IRS audits and sales tax audits that, you  
12 know, I was up there more often, but for the most  
13 part I think that's probably pretty accurate.

14 Q. Would there be any preparation before  
15 each visit to Star?

16 A. Well, we'd schedule a visit and we'd  
17 figure out who's going to be going with the team  
18 on that visit and generally who's going to work  
19 on which company or on which thing that had to be  
20 done.

21 Q. So the first thing you'd do is you'd  
22 schedule the visit?

23 A. Uh-huh.

24 Q. Who would schedule the visit?

25 A. Either me or Randy.

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2 Q. And how would you schedule the visit?

3 A. Well, it depends, you know, either a  
4 phone call with Vivian or Randy may have gotten a  
5 call from Michael or somebody asking for certain  
6 dates.

7 Q. You said Randy might have gotten a  
8 call from who?

9 A. I'm sorry, Michael Koufakis.

10 Q. Did you make calls yourself to Star  
11 as far as scheduling visits?

12 A. At times.

13 Q. When you called, who did you speak  
14 with?

15 A. Probably Vivian or Debbie.

16 Q. Would you ask them -- provide them  
17 with dates that were good for you, ask them for  
18 dates that were good for them?

19 A. Yeah, that's kind of the idea.

20 Q. How far in advance would you schedule  
21 a visit?

22 A. I would say anywhere from a week to a  
23 month and a half.

24 Q. Did you ever schedule a visit by  
25 calling Michael Koufakis or either of his

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2 do a separate engagement letter but it certainly  
3 is what I would consider more of a special  
4 project type thing.

5 Q. Special project is something that's  
6 come up in this litigation. What is your  
7 understanding of a special project?

8 A. Well, something that's requested to  
9 be done or that needs to be done that's outside  
10 of the normal engagement.

11 Q. When you say outside of the normal  
12 engagement --

13 A. Uh-huh.

14 Q. -- what do you mean by that?

15 A. Well, so for instance, for Star, you  
16 know, we have a tax engagement, but it's, you  
17 know, like if they, let's say they get a letter  
18 that they're being audited by the IRS. Well,  
19 that's something outside of the normal yearly  
20 engagement that I would consider to be a special  
21 project. Even though it's still part of your tax  
22 engagement but it's outside of the sort of  
23 routine yearly work.

24 Q. You say it's -- so you mention like  
25 an IRS audit, you would consider that part of the

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2 tax engagement, would you consider it part of the  
3 tax engagement because it's an IRS audit?

4 A. Because it's taxes.

5 Q. Taxes, okay. If you have a 401(k)  
6 audit or something like that, would that be  
7 considered a special project?

8 A. Well, no, I wouldn't consider a  
9 401(k) audit to be a special project. That's a  
10 completely separate audit engagement that would  
11 have a separate engagement letter and  
12 representation letter and all the different  
13 things that go with a 401(k) audit.

14 Q. What about a sales tax audit, what do  
15 you consider that?

16 A. That would be part of your tax  
17 engagement. Because that's still part of your  
18 taxes.

19 Q. That would be a special project  
20 particularly?

21 A. Yeah, I would consider it to be a  
22 special project.

23 Q. We talked about there is an instance  
24 that you could recall at Barlow Chevrolet where  
25 only the controller was signing the check and you

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2 Q. Can you tell me what type of time  
3 software Voynow used, I'm going to say the last  
4 five years of its relationship with Star?

5 A. Yeah, at some point we switched to  
6 using a program, what is it called, Practice CS,  
7 I believe is the name of it.

8 Q. What was used before that?

9 A. Track Time.

10 Q. During the entire time of the  
11 relationship between Voynow and Star, were those  
12 two time softwares the only ones used or were  
13 there other ones?

14 A. That's the only ones that I'm aware  
15 of.

16 Q. Can you tell me how the billing for  
17 Star worked?

18 A. We would send them a monthly retainer  
19 bill that would be applied against the year-end  
20 fees, then usually in March or so we would do a  
21 progress billing. Then in September we would do  
22 the final bill for the tax work. Then if there  
23 were any special projects, those would be billed  
24 at some point during the year.

25 Q. The monthly retainer, you said it was

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2 you'd have a monthly retainer that would be, what  
3 did you say, against the year-end fees?

4 A. Yeah, that would be part of the or it  
5 would be applied into the yearly tax work.

6 Q. Was there a set yearly fee for the  
7 year-end tax work?

8 A. No, it varied from year to year.

9 Q. And what was the usual yearly fee for  
10 the entire group dealership for tax work?

11 MS. FITZGERALD: During the 19-year  
12 period you're asking?

13 Q. Let's just say for the last five  
14 years approximately.

15 A. My recollection is it was somewhere  
16 around 100,000, maybe between a hundred and 125  
17 is my recollection, but I don't have exact  
18 figures on it.

19 Q. And that was just for the tax work?

20 A. Correct.

21 Q. And then do you have any type of  
22 estimate as to special projects with that?

23 A. It would vary year to year depending  
24 on what projects were involved.

25 Q. As far as tax work for similarly

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2 it may not be practical to run that way.

3 So we would look at most things  
4 through the 0350 because that gives you a more --  
5 gives you the information we need for our tax  
6 engagement at that point.

7 MS. FITZGERALD: I just want to make  
8 sure I'm clear because I thought you said  
9 at one point 0150 and then another point  
10 0350.

11 THE WITNESS: I'm sorry, it's 0350  
12 and 0355. I'm sorry, I may have  
13 transposed the numbers.

14 MS. FITZGERALD: Or I may have  
15 written them down wrong.

16 Q. When you would arrive for an interim  
17 visit at Star, who would print these schedules?

18 A. It depends.

19 Q. Generally?

20 A. Sometimes I would do it, sometimes  
21 Shawn might do it, sometimes we'd have one of the  
22 other guys do it. It depends on who's there and  
23 it depends on how many computers we have  
24 available to use.

25 Q. How long would you be at Star



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2 typically for an interim visit?

3 A. Either one day or two days. I think  
4 it was more commonly, if you're talking about  
5 like 2010 through '17, I think more commonly we  
6 were doing two day visits.

7 Q. So on the first day, as soon as you  
8 get there, the first thing you do is print out  
9 the schedules?

10 A. Well, the first thing you do is say  
11 hello to everyone, but then, yeah, we would find  
12 out once we put our stuff down and all of that,  
13 find out where we can work and what computer that  
14 we can use. Then you print the trial balance and  
15 the schedules and the different things that we're  
16 going to print out.

17 Q. Approximately how many accountants  
18 would be with you?

19 A. It would vary from visit to visit.  
20 Probably between four and seven.

21 Q. And there would be generally  
22 yourself, Randy, who else?

23 A. Shawn most of the time, Rob Kirkhope  
24 would be there with us sometimes and different  
25 staff members. Just to clarify one thing though,

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2 when you say how many people on the visits. On  
3 the visits when I was coming up working on IRS  
4 audits and sales tax audits and stuff, it was  
5 just me or maybe me and Randy.

6 Q. But on interim visits it would be  
7 between four and seven?

8 A. Yeah.

9 Q. Once the schedules were printed up,  
10 what was done next?

11 A. We would get the bank recs, floor  
12 plan recs, factory parts, statement of factory  
13 open account statement, some of that stuff, and  
14 then, you know, try to go through the trial  
15 balance to go through each account to see if  
16 there's any sort of adjustments that would be  
17 needed to have the numbers accurate for the tax  
18 reporting.

19 Q. How would the schedules be divvied  
20 out if they would be?

21 A. Well, they would be -- I don't know  
22 if you'd call it divvied out, but whoever is  
23 working on each particular company would look  
24 through the schedules for that company.

25 Q. How would you determine if something

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2 Q. Yes, other than --

3 A. I mean I saw the schedule.

4 Q. You saw the schedule?

5 A. I don't recall seeing any other  
6 documents relating to that.

7 Q. Do you recall when you were training  
8 Jackie that she came to you specifically  
9 regarding PTSN?

10 A. After Debbie had been let go, we came  
11 up to help Jackie however we could with whatever  
12 she needed for that new role any way we can help.  
13 But no, I don't specifically remember her asking  
14 about the PTSN.

15 Q. If I told you that she came up to you  
16 and asked you after Vivian was no longer at Star  
17 and asked you why PTSN was no longer on the  
18 accrued commissions and you advised her that it  
19 should be done as an intercompany payable, not as  
20 PTSN, do you recall that?

21 A. I don't specifically recall that  
22 conversation.

23 Q. So you did train Jackie on how to  
24 post commissions?

25 A. No.

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2 this list to try and assess who was doing what in  
3 the office because after Vivian and Debbie had  
4 left and about half of the office had been cut  
5 out of the office, there were some struggles on  
6 that they were having with figuring out how to  
7 get everything done because you got half the  
8 number of people and the same amount of work.

9 So we had tried to figure out who was  
10 doing what to see just to get an idea of how it  
11 was all flowing and who was doing what.

12 And so I think the readjust was just  
13 Randy saying, you know, hey, look at this, and if  
14 you have any changes based on what you know of  
15 the people are doing, adjust the schedule to  
16 reflect that.

17 Q. So for the time period after Vivian  
18 was terminated until this date, actually until a  
19 little before this date, so mid-April when Debbie  
20 was terminated, Debbie basically was in the  
21 position of controller, correct?

22 A. As far as I know, yes.

23 Q. And there was no itemization or  
24 schedule of how to divvy up the work in that time  
25 period, right?

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2 MS. FITZGERALD: Object to form.

3 Go ahead.

4 A. Well, at this point in time here we  
5 were asked to come up and help Jackie and assist  
6 her if there was anything she needed help with or  
7 anything to get her acclimated to her new  
8 position because she had never been in a position  
9 of a controller and now she's a controller for  
10 six dealerships.

11 When Debbie took over after Vivian  
12 left, Debbie had something like 30 years of  
13 experience being a controller and we were not  
14 asked to come up and assist her with any of that  
15 part of it. We came up in February to work on  
16 the tax year-end and get all that pulled  
17 together, but we weren't requested to do any sort  
18 of work like this at that point in time.

19 Q. You came in February to do the tax  
20 work?

21 A. Well, to do, to look at the year-end  
22 December 31st books.

23 Q. When you came in in December -- I'm  
24 sorry, in February of 2017 to look at the  
25 December 31, 2016 books, who would have come on

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2 existing.

3 MS. FITZGERALD: What's the existing  
4 one?

5 MR. MULÈ: The existing is 52.

6 Q. Mr. Seibel, I show you what has been  
7 marked as Exhibit 52 for identification, it's a  
8 March 11, 2013 e-mail from Randy Franzen to you,  
9 Vincent Bucolo, cc Hugh Whyte. It says "I have a  
10 few questions. Number one, do sales tax return  
11 agree with tax and non-taxable sales on tax  
12 return." Focusing on number 3, "Were 1099's sent  
13 out?" Do you see that?

14 A. I see it.

15 Q. Was there a process regarding 1099's?

16 MS. FITZGERALD: Object to form.

17 A. There's lots of processes relating to  
18 1099's, I'm not specifically sure what you're  
19 referring to.

20 Q. With respect to Star, the  
21 dealerships, did you review 1099's?

22 MS. FITZGERALD: I just want to note  
23 for the record that this e-mail was Star  
24 Auto Body, which was not a plaintiff, but  
25 go ahead.

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2 A. No, we did not review 1099's except  
3 to the extent that where there was 1099's from  
4 the dealerships going to individuals who we  
5 prepared their tax returns, we would have to get  
6 copies of those in order to complete those  
7 personal tax returns. But there's on each of the  
8 business returns or in each of the business tax  
9 returns there's a question that must be answered  
10 that asks did you make any payments that would  
11 require you to issue and file a 1099, and if so,  
12 did you file them. So we would inquire as to did  
13 you file your 1099's.

14 Q. So you would inquire of who in  
15 particular if Star filed the 1099's?

16 A. We would inquire of management, but  
17 generally it was Vivian and Debbie who would be  
18 filing those or someone under their direction.  
19 So we would be asking them to make sure they  
20 filed their 1099's for the companies.

21 Q. As far as review of 1099's, your  
22 testimony is that you would only review 1099's  
23 when?

24 A. We don't review 1099's.

25 Q. I thought you said if there was some

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2 individual --

3 A. Well, we would get a copy of any  
4 1099's that went to individuals, for instance,  
5 Mike Koufakis, Steve Koufakis, John Koufakis  
6 Senior, Junior or the Third who were doing their  
7 tax returns, their personal individual tax  
8 returns. So we would need that 1099 in order to  
9 complete their individual tax returns.

10 Q. So what is this a reference to, "Were  
11 1099's sent out," is this a reference to what?

12 A. That's a reference to when doing the  
13 tax return for Star Auto Body did we ask them if  
14 they filed their 1099's so that we can accurately  
15 answer the question on the business tax return.

16 Q. Let me show you the next one.

17 MR. MULE: Can you mark this as  
18 Exhibit 86, please.

19 (Exhibit 86, Printout from  
20 timekeeping system regarding Star Toyota,  
21 was so marked for identification, as of  
22 this date.)

23 Q. I show you what's been marked as  
24 Exhibit 86.

25 A. Can I review it for a minute?



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2 Q. Yes. I ask you to take a look at it,  
3 review it. Tell me what that is when you've had  
4 an opportunity to review it.

5 (Pause)

6 Q. What is this document?

7 A. It appears to be a printout from our  
8 timekeeping system.

9 Q. This is regards Star Toyota, correct?

10 A. It is.

11 Q. And it has entries from 2011 and  
12 2012, correct?

13 A. Yes.

14 Q. Whose handwriting is on the second  
15 page, do you know?

16 A. That's mine.

17 Q. TP stands for tax planning?

18 A. It does.

19 Q. What does the estate reference?

20 A. That is a reference to work related  
21 to either the estate of Georgia Koufakis or to  
22 John Koufakis Senior's estate planning.

23 Q. YE is related to year-end, right?

24 A. Yes, that's our year-end visit when  
25 we were physically there.

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2 Q. There's an entry for the date of  
3 March 30, 2012, it says "Go through 1099's from  
4 Carmen." Do you see that?

5 A. I see it.

6 Q. This would indicate that you went  
7 over 1099's with her?

8 A. No. This would indicate that I  
9 got -- I received some 1099's from Carmen, most  
10 likely for, could be, you know, either Mike, John  
11 or Steve Koufakis or John Koufakis Senior's tax  
12 return, and I was sorting through to separate  
13 those and get them into the proper individual tax  
14 files.

15 It could also be she was sending me  
16 1099's that related to the real estate companies  
17 because she also would have issued 1099's or the  
18 dealership would have issued 1099's to the real  
19 estate companies that we did the tax returns for,  
20 so we would have wanted to see that as well in  
21 doing the tax returns for those entities.

22 But most likely, if I spent an hour,  
23 she probably sent me a package that had all those  
24 1099's for those related people and entities.

25 Q. How long would it take you to review